That can be a crime. But just one voucher where you claim something only cost \$490 and the server system cost \$310 when you know that item actually cost \$800 and should go into the inventory, that could be a crime. It appears that happened countless times, but we need to be trying to count anyway.

We know that there were many pieces of computer equipment found at his home after FBI agents said his wife appeared to be fleeing, to not come back, even though she had a trip back. We don't know what representations have been made to get her to come back, but we know that the tenants who leased the house where they fled from had been threatened by Imran Awan's lawyer for allowing law enforcement to have access to that computer equipment that was there at his house. Hard drives appeared to be destroyed so they could not be properly investigated.

We got a report that one of the group appeared to be home most of the time and was not here in Washington, D.C. But what a great gig, when you can make \$160,000 a year for servicing computer equipment. And it appears all of these five, six, seven people in this group didn't have competence to do computer or IT work, yet they were sure making a good living doing it.

But for those who continue to say "we just don't think there is much there," all that should tell you is the report by Luke Rosiak, of all the witnesses to this whole sordid matter, only about 20 percent of them have ever been interviewed by FBI or law enforcement. It tells you somebody around here in this town, this Hill, somebody does not want to get to the bottom of this. If law enforcement wants to get to the bottom of this, they will get to the bottom of it.

Kind of like Benghazi, if we really wanted to get to the bottom of it, we would do like Judicial Watch and be relentless till we got to the bottom of it. We haven't gotten there yet.

So, Mr. Speaker, there is a lot that needs to be investigated, a lot that needs to be done. We need—somebody, sounds like, needs to be investigating Mr. Mueller, but certainly needs to be investigating the various leaks that appear to have come from Mr. Comey through the same sources as the one he admitted. That has got to be investigated. And Mueller can't do it and, apparently, the current Attorney General can't. We have got to have somebody appointed to get to the bottom of what was happening at the DOJ during last year when an election was going

We need to have an investigation to thoroughly get into this matter of having a U.N.—our representative to the U.N. is unmasking American information. We were assured that kind of thing would not happen if we would just reauthorize that program: Oh, no, no. If there are Americans who happen to be incidentally picked up by the

monitors, the wiretap, by listening in on conversations, look, if there is an American, we mask the name. You can't just get that. You are protected. It is minimized.

Well, we find out that wasn't true, that anybody that wants to go skipping and looking into any political opponents can do that if you are corrupt enough. And if you are corrupt enough and you have corrupted other people, then it won't be investigated.

Maybe there are things other people around here don't want found out, but it is time we cleaned up the mess that has been left here, we clean up the wiretapping capability. It is coming up for reauthorization here. It has got to be done before the end of December, and I still need a lot of answers before I could even consider doing that.

In the meantime, Mr. Speaker, we have got to help the American people by keeping our promises.

I yield back the balance of my time.

HUMAN RIGHTS IN PAKISTAN AND SINDH

The SPEAKER pro tempore (Mr. ARRINGTON). Under the Speaker's announced policy of January 3, 2017, the Chair recognizes the gentleman from California (Mr. SHERMAN) for 30 minutes.

Mr. SHERMAN. Mr. Speaker, I thank you for yielding me 30 minutes, more than enough time to deliver three separate speeches that I have prepared for presentation. The first two are informed, or two of these speeches are informed. The first and the third are informed by my 20 years of experience on the Foreign Affairs Committee, and the second speech I will deliver is informed by 40 years as a CPA in the world of taxation.

Mr. Speaker, I am the ranking member on the Asia and the Pacific Subcommittee and the founder of the Sindh Caucus. In those two roles, I have focused on human rights and the rule of law in Pakistan, and particularly in its perhaps largest province, Sindh, comprising most of southern Pakistan.

We have dedicated ourselves in the Sindh Caucus to efforts to preserve the culture and the language of the Sindhi people, and particularly their dedication to religious tolerance. Unfortunately, the human rights picture in Pakistan and in Sindh are not good.

I would like to say a few words about the disappearance of Punhal Sario, the leader of the Voice for Missing Persons of Sindh movement, and about the very serious problem of disappearances in Sindh in southern Pakistan.

Just this past summer, Punhal Sario led a march between Sindh's two major cities, Hyderabad to Karachi, demanding accountability for Sindhi activists who have been abducted by Pakistani security forces or simply disappeared.

Where is Punhal now? It appears that he, too, has fallen victim to the very serious forces that he marched against. □ 1730

Punhal's case is hardly an isolated one. The Human Rights Commission of Pakistan reported that over 700 people disappeared, were kidnapped, and never heard of again in Pakistan in the year 2016 alone.

In the past year, the United Nations Human Rights Committee, Amnesty International, Human Rights Watch, and the State Department's own Report on Human Rights have all noted serious concerns about extrajudicial and targeted killings and disappearances in Pakistan and, particularly, in Sindh.

Elements of the government or military see an opportunity to simply make their opponents disappear. Here are a few particulars. In 2016, Amnesty International reported that the Pakistani security forces had, and these are their words, "committed human rights violations with almost total impunity."

While Human Rights Watch observed that, "law enforcement and security agencies remained unaccountable for human rights violations."

The State Department itself noted in Pakistan, "the most serious human rights problems were extrajudicial and targeted killings disappearances, torture, the lack of the rule of law."

Two years ago, in 2015, Sindhi leader Dr. Anwar Laghari was brutally murdered in Pakistan. Days before his death, he had sent a memorandum to President Barack Obama about human rights violations by the Pakistani military and its ISI, the Inter-Services Intelligence, agency, an important part of the Pakistani military.

I attended a memorial service for Dr. Laghari here in Washington and have come to know of his work for human rights for the Sindhi people of southern Pakistan. The Pakistani Government has not been responsive to numerous inquiries into the reason for Dr. Laghari's death and for why his perpetrators have not been brought to justice.

Two months ago, on August 18, I sent a letter to the Acting Assistant Secretary of State for South and Central Asian Affairs and the U.S. Ambassador to Pakistan expressing strong concerns about human rights violations of the Pakistani Government in Sindh. Six of my House colleagues—three Democrats and three Republicans—joined me in that effort.

There are other human rights concerns in Pakistan that I should also bring to the attention of this House. The people of Sindh face religious extremist attacks. ISIS, for example, claimed responsibility for an attack on a Sufi shrine in Sindh that killed 80 people. Yet the government has not acted to protect religious minorities and, in general, has not acted to protect the people of Sindh from Islamic extremism.

In addition, in Sindh, there are forced conversions of Sindhi girls belonging to minority communities.

While the numbers are unclear, reports suggest that every year perhaps 1,000 girls and young women in Pakistan, including many in Sindh, are forcibly converted upon a marriage, not of their choice, to Muslim men. The Pakistani Government has not done enough to stop this practice, and reform measures have been circumvented and not enforced

Human rights abuses of this type cannot go unanswered. Activists disappear under suspicious circumstances. It is our obligation to speak out and demand accountability. These disappearances and other violations of human rights should be a major topic of conversation in all bilateral discussions between our government and the government in Islamabad.

TAX PROPOSAL DELETES DEDUCTIONS

Mr. SHERMAN. Now, Mr. Speaker I would like to move on to a second speech, one dealing with the tax proposal of the Trump administration.

The provisions I would like to focus on chiefly are those involving taking away the deductions, the itemized deductions that so many Americans take to reduce their tax liability.

Now, these deductions are eliminated on the theory that, oh, they just go to the wealthy, and, for those purposes, they define the wealthy as the wealthiest 30 percent or so of the American people—say a family with an income of \$100,000 or \$150,000. We are told that is the same thing as increasing taxes on the top one-tenth of 1 percent, say a family with an income of \$1 million or \$2 million a year.

There is a difference in the ability to pay of those two typical families, typifying their income brackets. The fact is, that taxing hardworking families with incomes of \$100,000 or \$150,000, in order to provide reduced tax rates for those with incomes of \$1 million or \$2 million, makes our tax system more regressive. You cannot put the entire top 30 percent in one category for these income calculations.

That is why, and that is only one reason why, I oppose the elimination of the home mortgage deduction. Another reason that I oppose it is elimination of the home mortgage deduction and reduction for local property taxes will probably decrease the value of homes by 20 percent, is the best estimate I have seen.

Well, if you lose 20 percent of the value of your home, you may very well lose all of the equity in your home. How is that going to affect the economy? How is that going to affect the ability of homeowners to go and spend money in their communities and support the economy of their communities?

What does it do to the Federal budget when we are responsible through Fannie Mae and Freddie Mac for underwriting home mortgages? We know that if you wipe out the equity of many homeowners in their homes, this can lead to defaults and cost the Federal Government perhaps more than we give

up by having a home mortgage deduction.

Another element to keep in mind is that the entire idea of an income tax is that we tax people based on their ability to pay. If you are in a State with high income taxes, high property taxes, that diminishes your ability to pay. If you make a certain salary and money is taken out by your State government before you ever see it, your ability to pay is only on that net paycheck.

It is simply wrong to take away the deduction for State and local taxes. But make no mistake about it, the purpose of removing that deduction is not just to hurt the top 30, or 40 percent, or 50 percent of the American people who itemize their deductions, it is designed to punish those who are dependent on State and local government.

All the conservative theorists say: If we can just eliminate the deduction for State and local taxes, we will cut the size of State and local governments. We will create a political atmosphere in which they slash money for local schools, slash money for local health programs for the poor, slash money for police.

Who will be hurt from those cuts? Not just the top 30 percent or 50 percent, but everyone in America, most particularly, the poor.

Finally, I want to focus on the medical deduction. They take away the medical deduction in this program, this proposal of the Trump administration. Now, keep in mind that we already have severe limits on deducting medical expenses. You can deduct medical expenses only if they exceed 10 percent of your family's income. So medical expenses are itemized and deducted only by those families including someone with very significant health costs.

Now, we have worked hard in this House to make sure that people have health insurance. But even with health insurance, there are copays; there are deductibles. These can be absorbed in a family budget where no one has a particular strong medical need. But what if there is some member of the family who needs experimental treatments that are not covered, therapies that are not covered?

Under the present system, at least they get to deduct these extraordinary—not the first 10 percent of AGI, of adjusted gross income—but when they start spending out-of-pocket costs in excess of 10 percent income, they can take a tax deduction—a tax deduction taken away in the Trump tax proposal.

I speak not just as someone who spent a lot of time as a tax expert who headed the second largest tax agency in the country, but as the father of a child with special needs. What does this tax proposal mean for such a family? Well, first, there is a cut in Federal revenue under this proposal of between \$150 billion and \$200 billion a year. Deficit hawks will demand that these revenue cuts be matched by cuts to Federal spending.

What does that do to the \$13 billion the Federal Government dedicates to the implementation of the Individuals with Disabilities Education Act, IDEA, also known as special education? And what do these cuts in our Federal expenditures mean to the \$293 million that are spent by the National Institutes of Health on research designed to prevent and treat autism and attention-deficit/hyperactivity disorder, ADHD?

So the first impact on a family with special needs is a slashing of the money the Federal Government spends for special education and medical research. But second, I talked about those out-of-pocket medical expenses. Parents with special-needs children know that health insurance pays only a portion of what is needed, or perhaps none of what is needed, for behavioral therapy, speech therapy, occupational therapy, physical therapy, developmental pediatricians, neuropsychological services, et cetera.

Medical insurance will pay nothing toward anything branded an experimental treatment, and, of course, medical insurance does not cover special schools required to meet the needs of some special-needs children.

Under current law, a special school designed to meet those with a physical or mental handicap are considered medical expenses. All of these tax deductions are taken away from a family whose ability to pay is diminished by the costs of providing these therapies to a special-needs child.

In addition, right now, the tax law provides a personal exemption of \$4,050 for each dependent child. The Trump administration proposal takes that away. It does say, in some vague language, that there will be a child tax credit to compensate parents who are losing the personal exemption. But this credit will be limited to children 16 years of age and younger.

So what about parents supporting children in their teenage years, and older? Remember, some special-needs children will need parental support for a lifetime. Those parents lose the exemption and are ineligible for this credit available only to parents of younger children.

But perhaps parents of children with special needs should support the Trump tax program. While it will tremendously increase their taxes, while it will cut Federal expenditures on special education and on health research and medical research, parents of children with special needs can take solace in knowing that this plan will reduce taxes for the Trump family by over \$1 billion in estate taxes and by tens of millions of dollars in income tax.

Perhaps we should tell parents of special-needs children that they should stop worrying so much about their children and start worrying about Donald Trump's children. If they did, they would support the Trump tax proposal.

IRAN NUCLEAR CONTROL DEAL

Mr. SHERMAN. Finally, Mr. Speaker, I would like to address the issue of

Iran and the nuclear deal, nuclear control deal that we signed with Iran.

First, a little background. In 1997, I said at the Foreign Affairs Committee that Iran and its nuclear program were the number one threat to American national security.

\Box 1745

For the last 20 years, I have supported every effort to impose sanctions on the Iranian regime. When the Iran nuclear deal was finalized and published, I was the first of either party to come to this floor and say that Congress should not vote to endorse that deal.

But the question before us now is: Should we renounce the deal?

Now, it would be one thing if Iran decides that we are so tough on them on other issues that they choose to renounce the deal, but that is not the issue before us today. The issue before us today is whether America should renounce the deal, and the resounding and clear answer is that is not something we should do at this time.

Now, I will give you an example. Let's say you bought a flawed automobile. In some jurisdictions, you take back the automobile and you get back your money. But what opponents—what some are proposing now is that we renounce the deal. Imagine you are in a jurisdiction where you have to take back the car and the dealer keeps your money, too. Taking back the car doesn't look like such a good idea anymore.

Now, like a flawed automobile, the Iran nuclear deal is liable to not be working next decade. But that doesn't mean you take back the car and the dealer keeps the money.

What happens if we renounce the deal?

Iran keeps the money. We unfroze very roughly \$100 billion of their money. If we renounce the deal, they keep the money. We delivered over \$1 billion in currency on big pallets. If we renounce the deal, Iran keeps the money. If we renounce the deal, Iran is liberated from all of the restrictions that it agreed to on its nuclear program.

I opposed the deal because the restrictions on Iran's nuclear program in the deal were temporary. I believe we need to extend and enforce those limitations on their nuclear program. If you listen to the Prime Minister of Israel, Bibi Netanyahu, he has identified the fact that we have not been able to extend and make permanent the limitations on Iran's nuclear program as the chief flaw in the deal and the chief thing to correct to turn it into a better deal

But if we renounce the deal, we don't extend and enforce the limitations on Iran's nuclear program, we end and eliminate immediately the restrictions on Iran's nuclear program. I cannot think of a worse result.

Now, there are two mechanisms that we could use as a nation to renounce

the deal, give Iran all the benefits, and liberate them from all their obligations. The first of these is on our mind now because it could be triggered on October 15. That is the day on which the President could, in effect, decertify this deal under the Iran Nuclear Review Act. I hope that, if he does that, the press will not overplay it, because a decertification does nothing more than focus Congress' attention on whether we want to reinstitute the exact sanctions that were waived as part of the nuclear deal. A decertification does nothing more than focus our attention and, over in the Senate, provide for a reinstitution of the old sanctions.

Now, I don't think that Congress would be stupid enough to do that because, as I have explained, if we renounce the deal, Iran keeps the benefits and is liberated from its obligations.

But the President should not decertify the deal and focus the world's attention on whether America will stand with the deal at this time.

The second way that America could renounce the deal will occur next January because the basic element of the deal—the basic thing Iran got from the United States—was an agreement that the President would, every 4 months to 6 months, it depends on the exact statute, waive particular identified sanctions. As it happens, the existing waivers all expire in the middle of next January. If the President were to fail to issue those waivers, that would be an American renunciation of the deal. So it does not meet our national security objectives to renounce the deal.

What meets our national security objectives is to impose tough sanctions on Iran, draft those sanctions carefully, and explain them to the world not as a renunciation of the deal, but as appropriate sanctions given Iran's non-nuclear, outside-the-deal, wrongful behavior.

Now, the question is: Can we have sanctions on Iran and continue to force them to abide by the deal?

The answer is clearly yes.

In July of 2015, Secretary Kerry came before our committee, and I raised this very issue: If we adopt the deal, can we impose sanctions on the Central Bank of Iran to deter terrorism? Or would that violate this agreement?

I specifically asked: Are Congress and the United States free under the agreement to adopt new sanctions legislation that will remain in force as long as Iran holds American hostages or supports the murderous Assad regime?

Secretary Kerry's answers were clear. He stated: We are free to adopt additional sanctions as long as they are not a phony excuse for just taking the whole pot of past ones and putting them back

So we can and should impose new sanctions on Iran to the extent justified by Iran's behavior outside the area of nuclear research and uranium enrichment. Look at that as an oppor-

tunity because you could make a list of every sanction any one of us here on this floor has thought of. And add in the creativity of the United States Senate and make a list of every sanction we could impose, I assure you that those sanctions and more are justified by the non-nuclear evil committed by the regime in Tehran.

Iran is more responsible than Russia for the hundreds of thousands of deaths in Syria. The lifeline of Assad's murderous regime is a lifeline to the aid, money, weapons, thugs, and training that Iran has provided—hundreds of thousands of deaths, an immoral responsibility of the Islamic Republic of Iran.

Turn to Yemen, where tens of thousands of people have died because of Iran. Look at worldwide terrorism, and Iran is the number one state sponsor of terrorism year after year, according to our State Department. Look at the treatment by Iran of its own people, the murders by the state of anyone they identify as being part of the LGBT community, the murders by the state of women—it is usually women—accused of adultery.

The evil that comes from the Islamic Republic far exceeds the ability of this House to identify sanction points. That is why the proper policy for the United States is to impose the maximum sanctions and to explain to the world that this is not a phony renunciation of the nuclear deal, but it is the appropriate response to Iran's actions that are outside of the nuclear deal.

If we do that, we will have substantial support from Europe, Asia, and elsewhere first for demanding that Iran continue to be subject to all the nuclear limitations and inspections that they agreed to under the deal and which continue to be enforced well in the next decade.

What we shall do next decade, well, I will come back here and give another speech next decade. But at least many years deep in the next decade, this deal provides us with valuable limitations and valuable inspections of the Iran nuclear program, and Europe will insist that those be adhered to.

Second, Europe may join us in the sanctions when we sanction Iran for its actions in Syria, its actions to its own people, its actions in Yemen. One more I should add, and that is Iran's violation of U.N. Security Council resolutions by testing and developing missiles and exporting weapons.

So if we stick with the deal and we sanction Iran, they may choose—if those sanctions are as effective as I think they can be—to walk away from the deal. But if they do, we will have the whole world with us enforcing sanctions against Iran.

Now, there is one part of the policy I put forward that may not meet the psychological needs of the President of the United States, for he has shown an uncontrollable personal need to pour disgusting liquids on anything associated with President Obama. Maybe it

meets his psychological needs to say he is renouncing the nuclear deal. But the fact is we don't have to renounce the nuclear deal and liberate Iran from its obligations in order to impose the toughest imaginable sanctions on this regime that is doing so much evil.

Mr. Speaker, I yield back the balance of my time.

THE RIGHT OF SELF-DETERMINATION

The SPEAKER pro tempore. Under the Speaker's announced policy of January 3, 2017, the Chair recognizes the gentleman from California (Mr. ROHRABACHER) for 30 minutes.

Mr. ROHRABACHER. Mr. Speaker, let me just note I believe that our President is doing a terrific job. I think that the last Presidents of the United States have left us an incredibly dangerous situation, and this President is trying to deal with it with strength and purpose, and, yes, being a forceful leader

For example, during the Clinton administration, we provided \$4 billion to \$5 billion to North Korea, the same way the last administration tried to provide funds for Iran.

What do we have now?

A crisis with possible nuclear weapons and missiles in North Korea. That is called kicking the can down the road. They sure kicked it down to us, and now the people want to kick the can down the road with the Iranians. No, let's not do that again and leave future generations to face the music that we left them.

Our President wants to make sure that Iran does not become a nuclear power as long as it is controlled by radical, fanatic mullahs who don't even represent their own people. In fact, if Iran was more peaceful and actually more democratic, then we wouldn't have to worry about that because they wouldn't want to have a wasteful program of nuclear weapons.

Those are the type of issues we face today. We face a lot of uncertainties at home and abroad, and it behooves us to look for explanations for the shifts in power, the dangers, and the influence that are taking place in the world today.

Europe, along with the United States, for five decades, seemed to be the center of world order and progress. NATO, the European Union, and the common market all seemed to be the epitome of sophisticated and proper needed governance to offset destructive and comhumankind's bative inclinations. World Wars I and II had undercut, if not destroyed, the expansion of classical liberalism that was in the process of retiring royalist and imperialist domination of the world, which, of course, is where the world was at the turn and the beginning of the 20th century as classical liberalism began to replace imperialism and monarchv.

Yes, the two World Wars that we experienced were traumas that still im-

pact our lives. The Treaty of Versailles that ended World War I was the last gasp of European colonialism.

□ 1800

Maps drawn at that international gathering brought on World War II. Some of those other lines that they drew on that map plague us to this day.

Those national borders mandated by the Versailles Treaty made the world temporarily tranquil. Maybe we just heard about that a few moments ago, how we have got to overcome the tragedy right now, like we did in Korea, by not having confrontations with those people who were engaged in hostile activity.

Yes, the Treaty of Versailles gave the world temporary tranquility, but doomed following generations to instability and conflict. Such future challenges were left to the League of Nations. When that failed, the baton was passed to the United Nations.

Humanity, obviously, hoped that global government, in one form or the other, would solve everything. The EU, the common market, NATO, and other multinational bureaucracies would demonstrate how nation-states can cooperate and achieve a collective peace, freedom, and prosperity.

Well, just as things changed dramatically after the 19th century turned into the 20th century, and it became a different world, so, too, is our world changing. We must make sure that we have turned from the 20th century into the 21st.

The 20th century was dominated by the wars and by the defeat of the Soviet Union. Yet we are plagued with conflicts and upheavals that can be traced back to border and sovereign decisions made long ago by people who are now dead, not only from the 20th century, but, as I said, from the end of World War I.

Many of the confrontations between various nationalities that we face today could be solved and the greatest threats of violence, insurrection, and war itself could be defused if our world would again recognize the right of self-determination.

It seems to have been forgotten that the United States was not only founded on the principles of liberty and independence, but also of the right of people to demand their rights, and, yes, that right of independence. They had a right to declare their independence.

This was the revolutionary idea that people have a right to select their government. This was the revolutionary idea that gave our Founding Fathers and Mothers the moral high ground to free themselves from the British Empire. Without this, they probably would not have won, if it were just a battle between powermongers.

No. This was what the fundamental beliefs were: life, liberty, and the pursuit of happiness, but also the right of people to declare themselves free and independent to create a country based on shared beliefs and shared ideals and values

This is what we hope—those shared values and beliefs in liberty and justice—are the things that unite us today. That is what united had our Founding Fathers and Mothers and that is what made us a nation. After all, we don't have one race or one religion or one ethnic group to identify us as being Americans and create that unity.

But that said, there are many other countries of the world whose nationalism and patriotism are based on the fact that they have an identity with other people that share their cultural and racial identities. This is what unites them as a people. They are ethnically the same, they are culturally the same, and they have the same type of national and racial roots in their past.

Yes, this is what most countries are like. That is what defines a nationality. Recognizing that people of similar values and culture do not want to live in the subjugation of others has been ignored and/or rejected by the powers that be throughout the world.

So we live in a world where this idea of just recognizing that people want to be like people with similar people. For example, you have differences between Catholics and Protestants in many areas of the world.

Yes, they like to have people who maybe speak their same language and have the same culture, enjoy the same music. There is nothing wrong with people identifying others as being part of their national family. We should promote that as a positive, rather than as a negative. We should encourage people to work together.

There are many, for example, Jewish charities, which is wonderful that Jewish people now, because they have gone through a certain amount of oppression throughout the world, take care of each other in Jewish charities. We have that. We have Catholic schools and different things.

Yes, it is meant because people do share certain values that they can work together on. That is a good thing. However, the idea that people like that might want to be in their own country, which is what our Founding Fathers said, because it was only shared values, it wasn't specific that we wanted freedom of religion for all people.

Well, today the world is threatened by people who want to be independent of domination of others who don't share their same values and their nationality. The reason why it is being rejected is basically by the power brokers throughout the world because it threatens those in power with losing authority over people who don't want to live under their domination.

That is what self-determination is all about: letting people decide their own fate. If a majority of people in an area want to be independent of a country, that is what they should be, according to our Declaration of Independence. And this is something that brings a